

A RESOLUTION

Councilmember C. T. Martin
(as substituted by Finance/Executive Committee)

A Resolution requesting that the Georgia General Assembly, during its 2003 Session, to adopt legislation to amend Section 48-11-2 of the Georgia Code Annotated to allow municipalities in the State of Georgia which have a Special Entertainment District to levy a twenty-five (.25) cent per pack cigarette tax on sales of cigarettes

WHEREAS, it has been documented that cigarette smoking is hazardous to one's health; and

WHEREAS, this has become such a great concern that warnings have been posted on cigarette packages by the Surgeon General; and

WHEREAS, at least 10,700 people in Georgia die from smoking, and more than 1,000 deaths have been recorded due to second hand smoke; and

WHEREAS, approximately \$1.7 billion is spent annually on health care expenses related to cigarettes; and

WHEREAS, it has been estimated that the loss of productivity alone costs \$2.73 billion in Georgia; and

WHEREAS, the tobacco industry, through, its advertising campaigns, are targeting the nation's youth, and published research studies have found that children are three times more sensitive to tobacco advertising than adults and more likely to be influenced to smoke by cigarette marketing than by peer pressure;

WHEREAS, the ultimate goal is to reduce the use of tobacco-related products, thereby reducing the nation's healthcare costs, and improving the overall health of its citizens; and

WHEREAS, it has been found that there is a direct correlation between the cost of tobacco products and its use; and

WHEREAS, Georgia has not had a tax increase on cigarettes since 1971, and it ranks 46th in nation in taxes charged on cigarettes; and

WHEREAS, over the past decade, many states have raised their cigarette tax rates, and/or allowed cities to levy a cigarette; and

WHEREAS, in all of these jurisdictions, the tax increases reduced cigarette consumption; and

WHEREAS, these states/cities have enjoyed increased tax revenues, despite the reduction in smoking and cigarette sales; and

WHEREAS, the State of Georgia collects only twelve cents (.12) taxes per pack in revenue, (states' average rank 48.2 cents per pack); and

WHEREAS, in a Statewide survey performed by the Mellman Group, the findings indicate that Georgians would support an increase in cigarette taxes; and

WHEREAS, the State of Georgia and the City of Atlanta could benefit greatly from an increased cigarette tax.

BE IT RESOLVED THAT THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA requests that the Georgia State Legislature, during its 2003 Session, amend Section 48-11-2 of the Georgia Code Annotated to allow municipalities, that have Special Entertainment Districts to levy a **twenty-five cent** per pack cigarette tax on local sales.

BE IT FURTHER RESOLVED that this proposal be made a part of the city's 2003 legislative package